



General Assembly

Amendment

January Session, 2011

LCO No. **6395**

SB0024606395SR0

Offered by:

SEN. RORABACK, 30th Dist.

To: Subst. Senate Bill No. **246**

File No. 557

Cal. No. 339

***"AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF
PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX
EXEMPTIONS BY FARMERS."***

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subsection (a) of section 12-91 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective July*
5 *1, 2011*):

6 (a) All farm machinery, except motor vehicles, as defined in section
7 14-1, to the assessed value of one hundred thousand dollars, any horse
8 or pony which is actually and exclusively used in farming, as defined
9 in section 1-1, when owned and kept in this state by, or when held in
10 trust for, any farmer or group of farmers operating as a unit, a
11 partnership or a corporation, a majority of the stock of which
12 corporation is held by members of a family actively engaged in farm
13 operations, shall be exempt from local property taxation; provided
14 each such farmer, whether operating individually or as one of a group,

15 partnership or corporation, shall qualify for such exemption in
16 accordance with the standards set forth in subsection (d) of this section
17 for the assessment year for which such exemption is sought. Only one
18 such exemption shall be allowed to each such farmer, group of
19 farmers, partnership or corporation. Subdivision (38) of section 12-81
20 shall not apply to any person, group, partnership or corporation
21 receiving the exemption provided for in this subsection."